

PREVAILED

Roll Call No. \_\_\_\_\_

FAILED

Ayes \_\_\_\_\_

WITHDRAWN

Noes \_\_\_\_\_

RULED OUT OF ORDER

## HOUSE MOTION \_\_\_\_\_

MR. SPEAKER:

I move that House Bill 1001 be amended to read as follows:

- 1 Page 57, between lines 22 and 23, begin a new paragraph and insert:
- 2 "SECTION 72. IC 6-1.1-10-16.8 IS ADDED TO THE INDIANA
- 3 CODE AS A **NEW** SECTION TO READ AS FOLLOWS
- 4 [EFFECTIVE JANUARY 1, 2009]: **Sec. 16.8. (a) As used in this**
- 5 **section, "homestead" has the meaning set forth in IC 6-1.1-12-37.**
- 6 **(b) A homestead is exempt from property taxation if:**
- 7 **(1) all the individuals who:**
- 8 **(A) own the homestead;**
- 9 **(B) are purchasing the homestead under a contract; or**
- 10 **(C) have a beneficial interest in the owner of the**
- 11 **homestead;**
- 12 **are at least sixty-five (65) years of age on or before December**
- 13 **31 of the calendar year preceding the assessment year;**
- 14 **(2) at least one (1) individual who:**
- 15 **(A) owns the homestead;**
- 16 **(B) is purchasing the homestead under a contract; or**
- 17 **(C) has a beneficial interest in the homestead;**
- 18 **is using the homestead as the individual's principal place of**
- 19 **residence;**
- 20 **(3) the combined adjusted gross income (as defined in Section**
- 21 **62 of the Internal Revenue Code) of:**
- 22 **(A) the individual claiming the exemption and the**
- 23 **individual's spouse; or**
- 24 **(B) the individual claiming the exemption and all other**

- 1 individuals with whom:
- 2 (i) the individual shares ownership of the homestead;
- 3 (ii) the individual is purchasing the homestead under a
- 4 contract as joint tenants or tenants in common; or
- 5 (iii) the individual shares a beneficial interest in the
- 6 homestead;
- 7 for the calendar year preceding the assessment year does not
- 8 exceed thirty thousand dollars (\$30,000);
- 9 (4) at least one (1) individual who uses the homestead as the
- 10 individual's principal place of residence has any combination
- 11 of:
- 12 (A) an ownership interest in the homestead;
- 13 (B) a contract interest in a contract to purchase the
- 14 homestead that:
- 15 (i) requires the individual to pay the property taxes on
- 16 the homestead; and
- 17 (ii) is either recorded in the county recorder's office or
- 18 incorporated by reference into a memorandum of the
- 19 contract that is recorded in the county recorder's office;
- 20 or
- 21 (C) a beneficial interest in the owner of the homestead;
- 22 for at least ten (10) consecutive years before claiming the
- 23 exemption;
- 24 (5) the assessed value of the homestead does not exceed one
- 25 hundred forty-four thousand dollars (\$144,000); and
- 26 (6) the individual claiming the exemption:
- 27 (A) is not delinquent in the payment of:
- 28 (i) any property taxes that are not exempt under this
- 29 section, special assessments, or fees or charges that are
- 30 included by law on a tax statement issued under
- 31 IC 6-1.1-22-8 or IC 6-1.1-22.5 or a statement in another
- 32 state; or
- 33 (ii) penalties or interest imposed for property taxes,
- 34 special assessments, fees, or charges; or
- 35 (B) has been granted a waiver from the requirement under
- 36 clause (A) from the county auditor in the county where the
- 37 homestead is located.
- 38 (c) For purposes of subsection (b), an individual shall be treated
- 39 as using a homestead as the individual's principal place of
- 40 residence if the individual:
- 41 (1) is absent from the homestead while in a health care facility
- 42 (as defined in IC 16-18-2-161 or IC 16-28-13-0.5); and
- 43 (2) used the homestead as the individual's principal place of
- 44 residence immediately before being admitted to a health care
- 45 facility (as defined in IC 16-18-2-161 or IC 16-28-13-0.5).
- 46 (d) A person that wishes to obtain an exemption from property
- 47 taxation under this section must file an exemption application

under IC 6-1.1-11.

(e) A person may not claim both an exemption under this section and a deduction under IC 6-1.1-12-9 for the person's homestead.

(f) If a person who is receiving the exemption provided by this section changes the use of the person's property so that part or all of that property no longer qualifies for the exemption provided by this section, the person must file a certified statement with the auditor of the county, notifying the auditor of the change of use within sixty (60) days after the date of that change. A person who changes the use of the person's property and fails to file the statement required by this subsection is liable for the amount of the exemption the individual was allowed under this section for that property."

Page 59, line 20, strike "(e), (f), and (g)," and insert "(f), (g), and (h),".

Page 60, between lines 3 and 4, begin a new line block indented and insert:

**"(6) For the exemption provided by IC 6-1.1-10-16.8, the application must contain a description of the source and the exact amount of gross income received by:**

**(A) the individual and the individual's spouse during the preceding calendar year; or**

**(B) the individual and all other individuals with whom:**

**(i) the individual shares ownership in the homestead;**

**(ii) the individual is purchasing the homestead under a contract; or**

**(iii) the individual shares a beneficial interest in the homestead."**

Page 60, line 4, strike "(6)" and insert "(7)".

Page 60, between lines 11 and 12, begin a new paragraph and insert:

**"(e) A person who signs an exemption application for an exemption under IC 6-1.1-10-16.8 shall attest in writing and under penalties of perjury that, to the best of the person's knowledge and belief, the person meets all the requirements of IC 6-1.1-10-18 to receive an exemption for the person's homestead."**

Page 60, line 12, strike "(e)" and insert "(f)".

Page 60, line 26, strike "(f)" and insert "(g)".

Page 60, line 28, strike "(e)," and insert "(f),".

Page 60, line 34, strike "(g)" and insert "(h)".

Page 60, between lines 39 and 40, begin a new paragraph and insert:

**"(i) An application filed under this section for an exemption under IC 6-1.1-10-16.8 applies for that first year and any succeeding year for which the applicant's homestead remains eligible for the exemption.**

**(j) If an individual receives the exemption provided by IC 6-1.1-10-16.8 for property jointly held with another owner in a**

1 particular year, the other owner ceases to jointly hold the property  
 2 with the individual, and the individual remains eligible for the  
 3 exemption in the following year, the individual is not required to  
 4 file an application to reapply for the exemption after the other  
 5 owner ceases to jointly hold the property if:

6 (1) the individual is the sole owner of the property following  
 7 the death of the individual's spouse;

8 (2) the individual is the sole owner of the property following  
 9 the death of a joint owner who was not the individual's  
 10 spouse; or

11 (3) the individual is awarded sole ownership of property in a  
 12 divorce decree.".

13 Page 253, between lines 31 and 32, begin a new paragraph and  
 14 insert:

15 "SECTION 252. [EFFECTIVE JANUARY 1, 2009] (a) The  
 16 definitions in IC 6-1.1-1 apply throughout this SECTION.

17 (b) IC 6-1.1-10-16.8, as added by this act, applies to property  
 18 taxes first due and payable after December 31, 2008.".

19 Renumber all SECTIONS consecutively.

(Reference is to HB 1001 as printed January 17, 2008.)

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Representative Cheatham